

SOE 06 2522-10

5/04/2004 FINAL



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

☒ BUDGET 53A-19-101

8/12/2004

Date of Hearing

8/12/2004

Date of Adoption

12-Aug-04

Last Amended

☐ ACTUAL 53A-3-404

84 CBA Center

Entity

Keith T. Griffiths

8/12/2004

Prepared by

Date

Keith@m.millard.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

A handwritten signature in dark ink, appearing to read "Keith T. Griffiths".

8/12/2004

Signature of Business Administrator

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/6/2004

| 84 CBA Center 10 GENERAL FUND | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--|--------------|------------|----------|------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | - | - | - | - |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition From Pupils or Parents | | | | |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition From Other LEAs Outside the State | | | | |
| 1410 Transportation Fees From Pupils or Parents | | | | |
| 1420 Transportation Fees From Other LEAs Within the State | | | | |
| 1430 Transportation Fees From Other LEAs Outside the State | | | | |
| 1500 Earnings on Investments | 641 | 300 | | 250 |
| 1700 Student Activities | | | | |
| 1900 Other Revenues From Local Sources | 2,649 | 420 | | 500 |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations from Private Sources/Foundation | | | | |
| 1940 Textbooks (Sales and Rentals) | | | | |
| 1950 Other Revenues From Other School Districts | | | | |
| 1960 Other Revenues from Other Local Governments | | | | |
| 1980 Refunds of Prior Year Expenditures | | | | |
| 1990 Miscellaneous | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | 3,290 | 720 | - | 750 |

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| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|---|---|-------------------|----------------------------|-------------------|-------------------------------|
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| Minimum School Programs (From District Summary-Final) | | | | | |
| Regular Basic Programs | | | | | |
| 3010 | Regular School Program K-12 | 70,676 | 105,580 | | 125,188 |
| 3015 | Necessary Existent Small Schools | | | | |
| 3020 | Professional Staff | 2,296 | 4,201 | | 4,940 |
| 3025 | Administrative Costs | 2,880 | 1,256 | | 858 |
| Restricted Basic Programs | | | | | |
| 3105 | Special Education -- Add-On | 12,366 | 21,691 | | 22,014 |
| 3110 | Special Education -- Self-Contained | | 6,450 | | 6,546 |
| 3120 | Extended Year Program -- Severely Disabled | | | | |
| 3125 | Special Education -- State Programs | | | | |
| 3155 | Applied Technology -- Add-On | | | | |
| 3160 | Applied Technology -- Set-Aside | | | | |
| 3230 | Class Size Reduction (State Funds) | 73 | 189 | | |
| TOTAL BASIC SCHOOL PROGRAM GENERATED | | 88,291 | 139,367 | - | 159,546 |
| Other Minimum School Programs | | | | | |
| 3211 | Gifted and Talented | 135 | 212 | | 240 |
| 3212 | Advanced Placement | | | | |
| 3213 | Concurrent Enrollment | | | | |
| 3215 | At-Risk -- Regular Program | 513 | 212 | | 303 |
| 3216 | At-Risk -- Pregnancy Prevention | | | | |
| 3218 | At-Risk -- Homeless and Minority | | 260 | | |
| 3219 | At-Risk -- MESA | | | | |
| 3220 | At-Risk -- Gang Prevention | | | | |
| 3221 | At-Risk -- Youth-in-Custody | 29,798 | | | |
| 3255 | Quality Teaching Block Grant | 5,535 | 4,645 | | 6,557 |
| 3260 | Local Discretionary Block Grant | 5,326 | 4,637 | | 4,215 |
| 3270 | Interventions for Student Success Block Grant | 2,935 | 2,926 | | 2,506 |
| 3405 | Social Security and Retirement | 14,319 | 23,880 | | 29,748 |
| 3415 | Pupil Transportation | | | | |
| 3423 | Out-of-State Tuition | | | | |
| 3466 | Highly Impacted Schools | | | | |
| 3471 | Guarantee on Transportation Levy | | | | |
| 3520 | School Land Trust Program | 2,762 | 1,094 | | 1,802 |
| 3521 | Electronic High School | | | | |
| 3555 | Voted Leeway | | | | |
| 3560 | Board Leeway | | | | |
| 3867 | Charter School Local Replacement | | 37,635 | | 50,300 |
| TOTAL MINIMUM SCHOOL PROGRAM GENERATED | | 149,614 | 214,868 | - | 255,217 |
| Less Basic Local Levy | | | | | |
| TOTAL STATE SUPPORT AMOUNT * | | 149,614 | 214,868 | - | 255,217 |
| Other State Sources | | | | | |
| 3700 | Other Revenues From State Sources (Non-MSP) | | | | |
| 3710 | Driver Education (Behind-the-Wheel) | | | | |
| 3800 | Supplementals / Other Bills | 17,841 | 1,147 | | 3,996 |
| 3900 | Revenues From Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | | 167,455 | 216,015 | - | 259,213 |

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

7/6/2004

| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|--|--|-------------------|----------------------------|-------------------|-------------------------------|
| 4000 REVENUES FROM FEDERAL SOURCES | | | | | |
| 4101 | Impact Aid (Title VII) | | | | |
| 4190 | Other Unrestricted Revenue Direct From Federal | | | | |
| 4200 | Unrestricted Federal Revenue Through State | | | | |
| 4300 | Restricted Revenue Direct From Federal | | | | |
| 4500 | Restricted Federal Through State | | | | |
| 4520 | Programs for the Disabled (IDEA) | | 5,259 | | |
| 4530 | Applied Technology Education | | | | |
| 4600 | Other Restricted Federal Through State | 35,000 | | | |
| 4700 | Federal Received Through Other Agencies | | | | |
| 4800 | No Child Left Behind (NCLB) | | | | |
| 4810 | Federal Forest Service (in Lieu of Tax) | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 35,000 | 5,259 | - | - |
| TOTAL REVENUES, 10 GENERAL FUND | | 205,745 | 221,994 | - | 259,963 |

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| 84 CBA Center 10 GENERAL FUND | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|--|----------------|----------------|----------|----------------|
| 1000 INSTRUCTION | | | | |
| 131 Salaries - Teachers | 78,003 | 100,500 | | 96,500 |
| 132 Salaries - Substitute Teachers | 201 | 200 | | 200 |
| 161 Salaries - Teacher Aides and Paraprofessionals | 31,421 | 25,675 | | 25,285 |
| 100 Salaries - All Other | | | | |
| Total Salaries (100) | 109,625 | 126,375 | - | 121,985 |
| 200 Employee Benefits | 32,688 | 42,200 | | 46,633 |
| 300 Purchased Professional and Technical Services | 7,252 | 4,562 | | 3,500 |
| 400 Purchased Property Services | | 2,160 | | 2,160 |
| 500 Other Purchased Services | | 800 | | 1,000 |
| 561 Tuition to Other School Districts Within the State | | | | |
| 562 Tuition to Other School Districts Outside the State | | | | |
| 563 Tuition to Private Schools | | | | |
| 564 Tuition to Educational Service Agencies Within the State | | | | |
| 565 Tuition to Educational Service Agencies Outside the State | | | | |
| 566 Tuition to Charter Schools | | | | |
| 567 Tuition to School Districts for Voucher Payments | | | | |
| 569 Tuition-Other | | | | |
| Total Other Purchased Services (500) | - | 800 | - | 1,000 |
| 600 Supplies | 6,721 | 5,680 | | 5,500 |
| 641 Textbooks | | 1,825 | | 2,000 |
| Total Supplies (600) | 6,721 | 7,505 | - | 7,500 |
| 700 Property (Instructional Equipment) | | 320 | | 500 |
| 800 Other Objects | 626 | 450 | | 305 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 626 | 450 | - | 305 |
| TOTAL INSTRUCTION (1000) | 156,912 | 184,372 | - | 183,583 |
| 000 SUPPORT SERVICES | | | | |
| 00 SUPPORT SERVICES - STUDENTS | | | | |
| 141 Salaries - Attendance and Social Work Personnel | - | | | |
| 142 Salaries - Guidance Personnel | | | | |
| 143 Salaries - Health Services Personnel | | | | |
| 144 Salaries - Psychological Personnel | | | | |
| 152 Salaries - Secretarial and Clerical | | | | |
| 100 Salaries - All Other | | | | |
| Total Salaries (100) | - | - | - | - |
| 200 Employee Benefits | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 591 Services Purchased From Another District Within the State | | | | |
| 592 Services Purchased From Another District Outside the State | | | | |
| Total Other Purchased Services (500) | - | - | - | - |
| 600 Supplies | | | | |
| 700 Property | - | | | |
| 800 Other Objects | - | | | |
| 810 Dues and Fees | - | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL STUDENTS (2100) | - | - | - | - |

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| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|--|--|-------------------|----------------------------|-------------------|-------------------------------|
| 2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | |
| 115 | Salaries - Supervisors & Directors | | | | |
| 133 | Salaries - Sabbatical Leave | | | | |
| 145 | Salaries - Media Personnel - Certificated | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 162 | Salaries - Media Personnel - Noncertificated | | | | |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | - | - | - | - |
| 200 | Employee Benefits | | | | |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | | | | |
| 644 | Library Books | | | | |
| 650 | Periodicals | | | | |
| 660 | Audio Visual Materials | | | | |
| | Total Supplies (600) | - | - | - | - |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL INSTRUCTIONAL STAFF (2200) | | - | - | - | - |
| 2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION | | | | | |
| 110 | Salaries - District Board and Administration | | | | |
| 115 | Salaries - Supervisors and Directors | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | - | - | - | - |
| 200 | Employee Benefits | | | | |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | | | | |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL DISTRICT ADMINISTRATION (2300) | | - | - | - | - |

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| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| 2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | |
| 121 | Salaries - Principals and Assistants | 26,985 | 27,901 | | 33,755 |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 26,985 | 27,901 | - | 33,755 |
| 200 | Employee Benefits | 5,268 | 5,818 | | 7,605 |
| 300 | Purchased Professional and Technical Services | 821 | 825 | | 825 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | | | | |
| 700 | Property | | | | |
| 800 | Other Objects | 300 | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | 300 | - | - | - |
| TOTAL SCHOOL ADMINISTRATION (2400) | | 33,374 | 34,544 | - | 42,185 |
| 2500 SUPPORT SERVICES - CENTRAL | | | | | |
| 100 | Salaries | 12,000 | 6,000 | | 12,000 |
| 200 | Employee Benefits | 2,346 | 1,251 | | 2,704 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | | | | |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | - | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL CENTRAL (2500) | | 14,346 | 7,251 | - | 14,704 |
| 2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES | | | | | |
| 180 | Salaries - Operation and Maintenance | 10,747 | 4,381 | | 5,028 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 10,747 | 4,381 | - | 5,028 |
| 200 | Employee Benefits | 2,101 | 915 | | 1,133 |
| 300 | Purchased Professional and Technical Services | 317 | 1,531 | | 1,500 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | 7,131 | 6,000 | | |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | | 20,296 | 12,827 | - | 7,661 |

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| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|---|--|-------------------|----------------------------|-------------------|-------------------------------|
| 2700 SUPPORT SERVICES - STUDENT TRANSPORTATION | | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 171 | Salaries - Supervisors | | | | |
| 172 | Salaries - Bus Drivers | | | | |
| 173 | Salaries - Mechanics and Other Garage Employees | | | | |
| 174 | Salaries - Other (Trainers, etc.) | | | | |
| | Total Salaries (100) | - | - | - | - |
| 210 | Retirement | | | | |
| 220 | Social Security | | | | |
| 240 | Insurance (Health / Accident / Life) | | | | |
| 270 | Industrial Insurance | | | | |
| 280 | Unemployment Insurance | | | | |
| | Total Benefits (200) | - | - | - | - |
| 421 | Water / Sewer | | | | |
| 440 | Repairs and Maintenance | | | | |
| 441 | Garage Equipment Repairs | | | | |
| 452 | Rental of Equipment and Vehicles | | | | |
| 490 | Other Purchased Property Services | | | | |
| | Total Purchased Property Services (400) | - | - | - | - |
| 511 | Services from Other LEAs (In State) | | | | |
| 512 | Services from Other LEAs (Out of State) | | | | |
| 513 | Commercial | | | | |
| 514 | Student Allowance | | | | |
| 515 | Payments in Lieu of Transportation - Subsistence | | | | |
| 516 | Payments of Mileage in Lieu of Bus (Dead Miles) | | | | |
| 521 | Property Insurance | | | | |
| 522 | Liability Insurance | | | | |
| 530 | Communications (Telephone and Other) | | | | |
| 580 | Travel / Per Diem | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 610 | Office Supplies | | | | |
| 624 | Motor Fuel | | | | |
| 625 | Natural Gas | | | | |
| 626 | Electricity | | | | |
| 681 | Lubricants | | | | |
| 682 | Tires and Tubes | | | | |
| 683 | Repair Parts for Buses and Other Vehicles | | | | |
| 684 | Repair Parts for Garage Equipment | | | | |
| 689 | Other Shop Supplies | | | | |
| | Total Supplies (600) | - | - | - | - |
| 730 | Equipment | | | | |
| 732 | School Buses | | | | |
| | Total Property (700) | - | - | - | - |
| 810 | Dues and Fees | | | | |
| 890 | Miscellaneous Expenditures | | | | |
| 891 | Training | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL STUDENT TRANSPORTATION (2700) | | - | - | - | - |

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| 84 CBA Center 10 GENERAL FUND | | ACTUAL FY 2003 | FINAL BUDGET FY 2004 | ACTUAL FY 2004 | ORIGINAL BUDGET FY 2005 |
|---|--|-------------------|----------------------------|-------------------|-------------------------------|
| 2900 OTHER SUPPORT SERVICES | | | | | |
| 100 | Salaries | | | | |
| 200 | Employee Benefits | | | | |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | | | | |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL OTHER SUPPORT (2900) | | - | - | - | - |
| TOTAL SUPPORT SERVICES (2000) | | 68,016 | 54,622 | - | 64,550 |
| 5200 DEBT SERVICE (TAX ANTICIPATION NOTES) | | | | | |
| 830 | Interest | | | | |
| TOTAL EXPENDITURES, 10 GENERAL FUND | | 224,928 | 238,994 | - | 248,133 |

OTHER FINANCING

| | | | | | |
|---|--|--------------|---------------|----------|-----------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | | |
| 5200 | Transfers In from Other Funds | 4,500 | 17,000 | | |
| 5210 | Transfers Out to Other Funds | | | | (11,830) |
| 5300 | Proceeds From Sale of Capital Assets | | | | |
| 5400 | Loan Proceeds | | | | |
| 5500 | Capital Lease Proceeds | | | | |
| 5900 | Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | | |
| 6100 | Capital Contributions | | | | |
| 6300 | Special Items | | | | |
| 6400 | Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | 4,500 | 17,000 | - | (11,830) |

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| | | | | |
|------------------------|----------------|----------------|----------------|-----------------|
| 84 CBA Center | | | | |
| 10 GENERAL FUND | ACTUAL | FINAL | ACTUAL | ORIGINAL |
| | FY 2003 | BUDGET | FY 2004 | BUDGET |
| | | FY 2004 | | FY 2005 |

SUMMARY - 10 GENERAL FUND

| | | | | |
|--|-----------------|-----------------|----------|-----------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 3,290 | 720 | - | 750 |
| 3000 Total State | 167,455 | 216,015 | - | 259,213 |
| 4000 Total Federal | 35,000 | 5,259 | - | - |
| TOTAL REVENUES | 205,745 | 221,994 | - | 259,963 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 159,357 | 164,657 | - | 172,768 |
| 200 Employee Benefits | 42,403 | 50,184 | - | 58,075 |
| 300 Purchased Professional and Technical Services | 8,390 | 6,918 | - | 5,825 |
| 400 Purchased Property Services | - | 2,160 | - | 2,160 |
| 500 Other Purchased Services | - | 800 | - | 1,000 |
| 600 Supplies | 13,852 | 13,505 | - | 7,500 |
| 700 Property | - | 320 | - | 500 |
| 800 Other Objects | 926 | 450 | - | 305 |
| TOTAL EXPENDITURES | 224,928 | 238,994 | - | 248,133 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (19,183) | (17,000) | - | 11,830 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 4,500 | 17,000 | - | (11,830) |
| NET CHANGE IN FUND BALANCE | (14,683) | - | - | - |
| FUND BALANCE - BEGINNING (From Prior Year) | 16,316 | | | |
| Adjustments to Beginning Fund Balance (Attach Detail) | | | | |
| FUND BALANCE - ENDING | 1,633 | - | - | - |

Explanation (5900 and Adjustment to Beginning Fund Balance)